

Exhibit "C"



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November 21, 2006

Via facsimile

Joel L. DiLorenzo
Jackson and Tucker, P.C.
Black Diamond Building
2229 First Avenue North
Birmingham, AL 35203

RE: David Finney v. Nissan North America, Inc., et al.

Dear Joel:

Thank you for your letter of November 14, 2006. Please accept this letter in response.

With respect to the Takata entities which are currently sued in this matter, they have no information responsive to either interrogatories or requests for production. We will file responses and objections to those discovery requests within the time permitted under the rules. I take it by your letter of November 14 that you are not going to withdraw this discovery, even though we have advised you and your partners that these Takata entities had nothing to do with the vehicle that is the subject of this lawsuit.

With respect to the discovery to Takata Corporation, we feel that it is possible to draft 25 interrogatories that cover the field of issues involving the subject vehicle. Takata Corporation, once properly served, will file responses and objections, if appropriate, to the best of Takata Corporation's ability in compliance with the Federal Rules of Civil Procedure. Takata Corporation may object to certain items of discovery.

We understand that you have already placed into action the steps necessary to serve Takata Corporation pursuant to the Hague Convention. Once served, Takata Corporation will file responsive papers within the time allowed.

I hope this answers your questions. If you have any further matters you wish to discuss, please do not hesitate to let me know.

Joel L. DiLorenzo
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Yours very truly,

Charles Stewart III

Charles A. Stewart III

CAS/dda
cc: Angela R. Rogers, Esq.
Robert C. Khayat, Jr., Esq.